

# Title 26—Internal Revenue

(This book contains parts 50 to 299)

---

	<i>Part</i>
CHAPTER 1—Internal Revenue Service, Department of the Treasury (Continued) .....	50



# CHAPTER I—INTERNAL REVENUE SERVICE, DEPARTMENT OF THE TREASURY (CONTINUED)

EDITORIAL NOTE: IRS published a document at 45 FR 6088, Jan. 25, 1980, deleting statutory sections from their regulations. In Chapter I cross references to the deleted material have been changed to the corresponding sections of the IRS Code of 1954 or to the appropriate regulations sections. When either such change produced a redundancy, the cross reference has been deleted. For further explanation, see 45 FR 20795, March 31, 1980.

## SUBCHAPTER D—MISCELLANEOUS EXCISE TAXES (CONTINUED)

<i>Part</i>		<i>Page</i>
50	Regulations relating to the tax imposed with respect to certain hydraulic mining .....	5
52	Environmental taxes .....	7
53	Foundation and similar excise taxes .....	41
54	Pension excise taxes .....	258
55	Excise tax on real estate investment trusts and regulated investment companies .....	492
56	Public charity excise taxes .....	498
141	Temporary excise tax regulations under the Employee Retirement Income Security Act of 1974 ...	538
143	Temporary excise tax regulations under the Tax Reform Act of 1969 .....	538
145	Temporary excise tax regulations under the Highway Revenue Act of 1982 (Pub. L. 97-424) .....	540
148	Certain excise tax matters under the Excise Tax Technical Changes Act of 1958 .....	550
151-155	[Reserved]	
156	Excise tax on greenmail .....	552
157	Excise tax on structured settlement factoring transactions .....	558
158-169	[Reserved]	

## SUBCHAPTER E [RESERVED]

170-299 [Reserved]

SUPPLEMENTARY PUBLICATIONS: *Internal Revenue Service Looseleaf Regulations System.*

Additional supplementary publications are issued covering *Alcohol, Tobacco and Firearms Regulations*, and *Regulations Under Tax Conventions*.